

# SIKKIM



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 10<sup>th</sup> September, 2019**

**No. 417**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 26/2019 – State Tax**

**Date: 28<sup>th</sup> June, 2019**

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act), and in supercession of the notifications of the Government of Sikkim in the Department of Finance, Revenue & Expenditure –

- (i) No. 66/2018 - State Tax, dated the 29<sup>th</sup> November, 2018;
- (ii) No. 8/2019 - State Tax, dated the 8<sup>th</sup> February, 2019,; and
- (iii) No. 18/2019 - State Tax, dated the 10<sup>th</sup> April, 2019,

except as respects things done or omitted to be done before such supercession, the Government hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in FORM GSTR-7 of the Sikkim Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the Sikkim Goods and Services Tax Rules, 2017 for the months of October, 2018 to July, 2019 till the 31<sup>st</sup> day of August, 2019.

**Additional Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.**